

Panaji, 31st March, 1995 (Chaitra 10, 1917)

SERIES I No. 52

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 5

#### GOVERNMENT OF GOA

Goa Legislature Secretariat

#### Notification

LA/B/851/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-1995 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1995.

#### The Goa Motor Vehicles Tax (Amendment) Bill, 1995

(Bill No. 13 of 1995)

A

BILL

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.*

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1995.

(2) It shall come into force with effect from the 1st day of April, 1995.

2. *Amendment of section 9.*— In section 9 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter

referred to as the 'principal Act') in sub-section (3), for the expression "in Part 'C' of the Schedule, except those registered owners who have already paid such tax prior to enforcement of the Goa Motor Vehicles Tax (Amendment) Act, 1993, the refund shall be at the rate as specified in Part 'D' of the Schedule", the following expression shall be substituted, namely:—

"in Part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1993 to thirty-first March, 1995, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax prior to first April, 1993, the refund shall be at the rate as specified in Part 'E' of the Schedule"

3. *Amendment of Schedule.*— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

#### " SCHEDULE "

#### PART 'A'

#### SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
A. Motor Vehicles fitted solely with pneumatic tyres :-	
I. Motor cycles and tricycles:	
(including motor scooters and cycles with attachment for propelling the same by mechanical power:—	
(a) upto half horse power ... ..	15.00
(b) more than half horse power ... ..	100.00
(c) for every side car attached ... ..	15.00
	(in addition to the rates specified above)
(d) tricycles:	
For every 25 kgs. weight or part thereof ... ..	12.00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.	Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
II. Motor cycles used for hire ... ..	100.00	VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
III. Motor vehicles not exceeding 25 kgs. in weight unladen adapted for use for invalids ... ..	6.00	(a) Upto 850 Kgs. weight unladen... ..	350.00
III. (A) Goods vehicles carrying mineral ore:		(b) Over 850 Kgs. upto 1200 Kgs. weight unladen ... ..	375.00
For every 100 Kgs. of registered laden weight or part thereof —		(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen ... ..	450.00
(i) driven on fuel other than diesel...	25.00	(d) Over 2500 Kgs. weight unladen upto 5000 Kgs. ... ..	550.00
(ii) driven on diesel ... ..	35.00	(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs. ... ..	100.00
IV. Goods vehicles:		IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
For every 100 Kgs. of registered laden weight or part thereof:		A. (a) For each trailer when it is used for the carriage of goods ... ..	At the rates specified in Clause IV in respect of motor vehicles used for carriage of goods or material.
(i) driven on fuel other than diesel...	20.00	(b) For each trailer when used for the carriage of passengers ... ..	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
(ii) driven on diesel ... ..	25.00	B. Motor Vehicles other than those fitted with pneumatic tyres ... ..	The rates shown in Clause A plus 50 per centum.
V. Taxis and Auto Rickshaws:		C. Dealers in, or manufacturers of motor vehicles:	
Taxis—		(a) General licence in respect of each vehicle ... ..	150.00
(a) Upto 3 seaters ... ..	225.00		
(b) Upto 4 seaters ... ..	250.00		
(c) Upto 5 seaters ... ..	270.00		
For every additional seat upto a maximum of 7 seats ... ..	25.00		
Auto Rickshaws —			
Auto Rickshaws upto 2 seats ... ..	60.00		
For every additional seats ... ..	30.00		
Auto Rickshaws upto 2 seats used for hire ... ..	110.00		
For every additional seats ... ..	45.00		
VI. Passenger vehicles:			
(a) Upto 18 seats ... ..	720.00		
(b) For every additional seats over 18 seats ... ..	40.00		
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry...	40.00		
VII. Private Vehicles with seating capacity above 7 upto 18 seats ... ..	720.00		
Explanation— In Items, V, VI and VII above, the seating capacity is to be determined exclusive of the driver's seat.			

PART 'B'  
SCHEDULE OF TAXATION  
(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. At the time of Registration of New Vehicle		120.00	729.00	95.00	5805.00	2820.00	3023.00	3628.00	4434.00	810.00
B. If the vehicle is already registered and its age from the month of Registration is—										
1.	Not more than 2 years	115.00	708.00	95.00	5720.00	2780.00	2977.00	3572.00	4366.00	795.00
2.	More than 2 years but not more than 3 years	110.00	685.00	90.00	5620.00	2730.00	2925.00	3510.00	4290.00	780.00
3.	More than 3 years but not more than 4 years	110.00	659.00	85.00	5510.00	2680.00	2867.00	3442.00	4206.00	765.00
4.	More than 4 years but not more than 5 years	105.00	631.00	85.00	5385.00	2620.00	2804.00	3365.00	4113.00	750.00
5.	More than 5 years but not more than 6 years	100.00	599.00	80.00	5250.00	2550.00	2734.00	3281.00	4009.00	730.00
6.	More than 6 years but not more than 7 years	90.00	564.00	75.00	5100.00	2480.00	2655.00	3187.00	3895.00	710.00
7.	More than 7 years but not more than 8 years	85.00	525.00	70.00	4930.00	2400.00	2568.00	3082.00	3767.00	685.00
8.	More than 8 years but not more than 9 years	80.00	481.00	65.00	4750.00	2310.00	2472.00	2966.00	3625.00	660.00
9.	More than 9 years but not more than 10 years	70.00	433.00	55.00	4540.00	2210.00	2365.00	2838.00	3468.00	630.00
10.	More than 10 years but not more than 11 years	60.00	380.00	50.00	4310.00	2100.00	2246.00	2695.00	3293.00	600.00
11.	More than 11 years but not more than 12 years	50.00	320.00	40.00	4060.00	1975.00	2114.00	2536.00	3100.00	565.00
12.	More than 12 years but not more than 13 years	40.00	254.00	30.00	3780.00	1840.00	1967.00	2360.00	2885.00	525.00
13.	More than 13 years but not more than 14 years	30.00	181.00	20.00	3465.00	1685.00	1804.00	2165.00	2646.00	480.00
14.	More than 14 years but not more than 15 years	15.00	100.00	12.00	3120.00	1520.00	1624.00	1948.00	2381.00	435.00
15.	More than 15 years but not more than 16 years	—	—	—	2735.00	1330.00	1423.00	1708.00	2087.00	380.00
16.	More than 16 years but not more than 17 years	—	—	—	2305.00	1120.00	1200.00	1441.00	1761.00	320.00
17.	More than 17 years but not more than 18 years	—	—	—	1830.00	890.00	954.00	1144.00	1399.00	255.00
18.	More than 18 years but not more than 19 years	—	—	—	1305.00	635.00	679.00	815.00	996.00	180.00
19.	More than 19 years but not more than 20 years	—	—	—	720.00	350.00	375.00	450.00	550.00	100.00

PART 'C'  
SCALE OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.										
1.	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796.00
2.	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00
3.	After 2 years but within 3 years	97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00
4.	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00
5.	After 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00
6.	After 5 years but within 6 years	83.00	589.00	66.00	5177.00	2517.00	2697.00	3236.00	3955.00	719.00
7.	After 6 years but within 7 years	77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	698.00
8.	After 7 years but within 8 years	71.00	515.00	57.00	4860.00	2362.00	2531.00	3038.00	3712.00	675.00
9.	After 8 years but within 9 years	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649.00
10.	After 9 years but within 10 years	55.00	423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.00
11.	After 10 years but within 11 years	47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589.00
12.	After 11 years but within 12 years	37.00	310.00	29.00	3987.00	1938.00	2076.00	2492.00	3045.00	554.00
13.	After 12 years but within 13 years	26.00	244.00	21.00	3705.00	1801.00	1930.00	2316.00	2830.00	515.00
14.	After 13 years but within 14 years	14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.00
15.	After 14 years but within 15 years	Nil	90.00	Nil	3046.00	1481.00	1586.00	1904.00	2327.00	423.00
16.	After 15 years but within 16 years	—	—	—	2661.00	1294.00	1386.00	1663.00	2033.00	370.00
17.	After 16 years but within 17 years	—	—	—	2234.00	1086.00	1163.00	1396.00	1706.00	310.00
18.	After 17 years but within 18 years	—	—	—	1759.00	855.00	916.00	1100.00	1344.00	244.00
19.	After 18 years but within 19 years	—	—	—	1233.00	599.00	642.00	771.00	942.00	171.00
20.	After 19 years but within 20 years	—	—	—	649.00	315.00	338.00	405.00	495.00	90.00

PART 'D'  
SCALES OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.		
		upto half horse power	more than half horse power									
1	2	3	4	5	6	7	8	9	10	11		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.												
1.	Within a year	...	...	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00
2.	After 1 year but within 2 years	...	...	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00
3.	After 2 years but within 3 years	...	...	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00
4.	After 3 years but within 4 years	...	...	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00
5.	After 4 years but within 5 years	...	...	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00
6.	After 5 years but within 6 years	...	...	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00
7.	After 6 years but within 7 years	...	...	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00
8.	After 7 years but within 8 years	...	...	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00
9.	After 8 years but within 9 years	...	...	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00
10.	After 9 years but within 10 years	...	...	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00
11.	After 10 years but within 11 years	...	...	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00
12.	After 11 years but within 12 years	...	...	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00
13.	After 12 years but within 13 years	...	...	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00
14.	After 13 years but within 14 years	...	...	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00
15.	After 14 years but within 15 years	...	...	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00
16.	After 15 years but within 16 years	...	...	—	—	—	2661.00	1109.00	1294.00	1571.00	1848.00	370.00
17.	After 16 years but within 17 years	...	...	—	—	—	2234.00	931.00	1086.00	1319.00	1551.00	310.00
18.	After 17 years but within 18 years	...	...	—	—	—	1759.00	733.00	855.00	1039.00	1222.00	244.00
19.	After 18 years but within 19 years	...	...	—	—	—	1233.00	514.00	599.00	728.00	856.00	171.00
20.	After 19 years but within 20 years	...	...	—	—	—	649.00	270.00	315.00	383.00	450.00	90.00



## STATEMENT OF OBJECTS AND REASONS

It is proposed to increase the rates of motor vehicles tax as a measure of additional resources mobilisation.

This Bill seeks to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) to that effect.

## FINANCIAL MEMORANDUM

The existing machinery would suffice for the implementation of the provision of this Act. The Act would increase the revenue of Rs. 85.00 lakhs approximately.

Panaji,  
30th March, 1995  
Assembly Hall

SUBHASH SHIRODKAR  
Minister for Transport

Panaji,  
30th March, 1995

ASHOK B. ULMAN  
Secretary to the Legislative  
Assembly of Goa

surrender of the tax token and the amount of tax liable on such vehicle at the lower rate.

(3) Notwithstanding anything contained in Sub-Section (1) and (2) where tax has been paid under Sub-Section (4) of Section 4, the registered owner who has paid such tax shall be entitled to a refund of tax at the rate specified in part 'C' of the Schedule except those registered owners who have already paid such tax prior to enforcement of the Goa Motor Vehicles Tax (Amendment) Act, 1993, the refund shall be at the rate as specified in part 'D' of the Schedule, in case of cancellation of registration of vehicle on account of scrapping of such vehicle due to accident or other causes or removal of the vehicle to any other State or Union Territory on account of transfer of ownership or change of address.

Assembly Hall,  
Panaji,  
30th March, 1995

ASHOK B. ULMAN  
Secretary to the  
Legislative Assembly of Goa.

Governor's recommendation Under Article 207 of the Constitution:

In pursuance of clauses (1) and (3) of Article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 1995.

(Annexure to Bill 13 of 1995)

The Goa Motor Vehicles Tax (Amendment) Bill, 1995

The Goa, Daman and Diu Motor Vehicles Tax Act, 1974

9. Refund of Tax.— (1) Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the Taxation Authority that the vehicle has not been used during the whole of that period or a continuous part thereof not being less than one calendar month, a refund shall be made of such portion of the tax subject to such conditions as may be prescribed.

(2) Where a motor vehicle in respect of which the tax, has been paid is altered in such a manner as to cause it to become a vehicle in respect of which a tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a Registering Authority stating that the vehicle has been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1) on the

## " SCHEDULE "

## PART 'A'

## SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
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## A. Motor Vehicles fitted solely with pneumatic tyres :—

## I. Motor cycles and tricycles:

(including motor scooters and cycles with attachment for propelling the same by mechanical power:

(a)	upto half horse power	15.00
(b)	more than half horse power...	90.00
(c)	for every side car attached...	15.00
		(in addition to the rates specified above)
(d)	tricycles:	
	For every 25 kgs. weight or part thereof	12.00

## II. Motor cycles used for hire ... 60.00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.	Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
III. Motor vehicles not exceeding 25 kgs. in weight unladen adapted for use for invalids ...	6.00	VII. Private vehicles with seating capacity above 7 upto 18 seats ...	720.00
III. A) Goods vehicles carrying mineral ore: For every 100 Kgs. of registered laden weight or part thereof —		Explanation— In Items V, VI and VII above the seating capacity is to be determined exclusively of the driver's seat.	
(i) driven on fuel other than diesel...	20.00	VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
(ii) driven on diesel ...	30.00	(a) Upto 850 Kgs. weight unladen...	300.00
IV. Goods vehicles: For every 100 Kgs. of registered laden weight or part thereof:		(b) Over 850 Kgs. upto 1200 Kgs. weight unladen ...	350.00
(i) driven on fuel other than diesel...	15.00	(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen ...	425.00
(ii) driven on diesel ...	20.00	(d) Over 2500 Kgs. weight unladen upto 5000 Kgs. weight unladen ...	500.00
V. Taxis and Auto Rickshaws: Taxis—		(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs. ...	100.00
(a) Upto 3 seaters ...	225.00	IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
(b) Upto 4 seaters ...	250.00	A. (a) For each trailer when it is used for the carriage of goods...	At the rates specified in Clause IV in respect of motor vehicles used for carriage of goods or material.
(c) Upto 5 seaters ...	270.00	A. (a) For each trailer when it is used for the carriage of goods...	
For every additional seat upto a maximum of 7 seats ...	25.00	(b) For each trailer when used for the carriage of passengers ...	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
Auto Rickshaws upto 2 seats ...	60.00		
Auto Rickshaws upto 2 seats used for hire ...	90.00	B. Motor Vehicles other than those fitted with pneumatic tyres ...	The rates shown in Clause A plus 50 per centum.
VI. Passenger Vehicles:		C. Dealers in, or manufacturers of motor vehicles:	
(a) Upto 18 seats ...	720.00	(a) General licence in respect of each vehicle	150.00
(b) For every additional seat over 18 seats ...	40.00		
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry ...	40.00		



PART 'B'  
SCHEDULE OF TAXATION  
(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A. At the time of Registration of New Vehicle	120.00	660.00	95.00	5805.00	2420.00	2820.00	3430.00	4030.00	810.00
	B. If the vehicle is already registered and its age from the month of Registration is —									
1.	Not more than 2 years ... ..	115.00	640.00	95.00	5720.00	2380.00	2780.00	3380.00	3970.00	795.00
2.	Not more than 2 years but not more than three years ...	110.00	620.00	90.00	5620.00	2340.00	2730.00	3320.00	3900.00	780.00
3.	More than 3 years but not more than 4 years ... ..	110.00	595.00	85.00	5510.00	2295.00	2680.00	3250.00	3825.00	765.00
4.	more than 4 years but not more than 5 years ... ..	105.00	570.00	85.00	5385.00	2245.00	2620.00	3180.00	3740.00	750.00
5.	More than 5 years but not more than 6 years ... ..	100.00	540.00	80.00	5250.00	2190.00	2550.00	3100.00	3645.00	730.00
6.	More than 6 years but not more than 7 years ... ..	90.00	510.00	75.00	5100.00	2125.00	2480.00	3010.00	3540.00	710.00
7.	More than 7 years but not more than 8 years ... ..	85.00	475.00	70.00	4930.00	2055.00	2400.00	2910.00	3425.00	685.00
8.	More than 8 years but not more than 9 years ... ..	80.00	435.00	65.00	4750.00	1980.00	2310.00	2800.00	3300.00	660.00
9.	More than 9 years but not more than 10 years ... ..	70.00	390.00	55.00	4540.00	1890.00	2210.00	2680.00	3155.00	630.00
10.	More than 10 years but not more than 11 years ... ..	60.00	340.00	50.00	4310.00	1800.00	2100.00	2550.00	2995.00	600.00
11.	More than 11 years but not more than 12 years ... ..	50.00	290.00	40.00	4060.00	1690.00	1975.00	2400.00	2820.00	565.00
12.	More than 12 years but not more than 13 years ... ..	40.00	230.00	30.00	3780.00	1575.00	1840.00	2230.00	2625.00	525.00
13.	More than 13 years but not more than 14 years ... ..	30.00	165.00	20.00	3465.00	1445.00	1685.00	2045.00	2410.00	480.00
14.	More than 14 years but not more than 15 years ... ..	15.00	90.00	12.00	3120.00	1300.00	1520.00	1840.00	2165.00	435.00
15.	More than 15 years but not more than 16 years ... ..	—	—	—	2735.00	1140.00	1330.00	1615.00	1900.00	380.00
16.	More than 16 years but not more than 17 years ... ..	—	—	—	2305.00	960.00	1120.00	1360.00	1600.00	320.00
17.	More than 17 years but not more than 18 years ... ..	—	—	—	1830.00	765.00	890.00	1080.00	1270.00	255.00
18.	More than 18 years but not more than 19 years ... ..	—	—	—	1305.00	545.00	635.00	770.00	910.00	180.00
19.	More than 19 years but not more than 20 years ... ..	—	—	—	720.00	300.00	350.00	425.00	500.00	100.00

SERIES I No. 52

OFFICIAL GAZETTE — GOVT. OF GOA  
(EXTRAORDINARY No. 5)

31ST MARCH, 1995

PART 'C'  
SCALE OF REFUND  
(Section 9)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.										
1.	Within a year ... ..	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00
2.	After 1 year but within 2 years ... ..	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00
3.	After 2 years but within 3 years ... ..	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00
4.	After 3 years but within 4 years ... ..	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00
5.	After 4 years but within 5 years ... ..	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00
6.	After 5 years but within 6 years ... ..	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00
7.	After 6 years but within 7 years ... ..	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00
8.	After 7 years but within 8 years ... ..	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00
9.	After 8 years but within 9 years ... ..	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00
10.	After 9 years but within 10 years ... ..	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00
11.	After 10 years but within 11 years ... ..	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00
12.	After 11 years but within 12 years ... ..	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00
13.	After 12 years but within 13 years ... ..	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00
14.	After 13 years but within 14 years ... ..	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00
15.	After 14 years but within 15 years ... ..	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00
16.	After 15 years but within 16 years ... ..	—	—	—	2661.00	1109.00	1294.00	1571.00	1848.00	370.00
17.	After 16 years but within 17 years ... ..	—	—	—	2234.00	931.00	1086.00	1319.00	1551.00	310.00
18.	After 17 years but within 18 years ... ..	—	—	—	1759.00	733.00	855.00	1039.00	1222.00	244.00
19.	After 18 years but within 19 years ... ..	—	—	—	1233.00	514.00	599.00	728.00	856.00	171.00
20.	After 19 years but within 20 years ... ..	—	—	—	649.00	270.00	315.00	383.00	450.00	90.00

PART 'D'  
SCALES OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.		
		upto half horse power	more than half horse power									
1	2	3	4	5	6	7	8	9	10	11		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
If, after registration,cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of Vehicles takes place.												
1.	Within a year	...	...	105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
2.	After 1 year but within 2 years	...	...	101.00	405.00	81.00	4621.00	1540.00	1925.00	2696.00	3081.00	462.00
3.	After 2 years but within 3 years	...	...	97.00	390.00	78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
4.	After 3 years but within 4 years	...	...	93.00	372.00	74.00	4428.00	1476.00	1845.00	2583.00	2952.00	443.00
5.	After 4 years but within 5 years	...	...	88.00	353.00	71.00	4315.00	1438.00	1798.00	2517.00	2876.00	431.00
6.	After 5 years but within 6 years	...	...	83.00	332.00	66.00	4189.00	1396.00	1745.00	2444.00	2793.00	419.00
7.	After 6 years but within 7 years	...	...	77.00	309.00	62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
8.	After 7 years but within 8 years	...	...	71.00	283.00	57.00	3895.00	1298.00	1623.00	2272.00	2597.00	390.00
9.	After 8 years but within 9 years	...	...	63.00	254.00	51.00	3724.00	1241.00	1552.00	2172.00	2483.00	372.00
10.	After 9 years but within 10 years	...	...	55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
11.	After 10 years but within 11 years	...	...	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
12.	After 11 years but within 12 years	...	...	37.00	147.00	29.00	3088.00	1029.00	1287.00	1801.00	2058.00	309.00
13.	After 12 years but within 13 years	...	...	26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
14.	After 13 years but within 14 years	...	...	14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
15.	After 14 years but within 15 years	...	...	Nil	Nil	Nil	2218.00	739.00	924.00	1294.00	1478.00	222.00
16.	After 15 years but within 16 years	...	...	—	—	—	1861.00	620.00	776.00	1086.00	1241.00	186.00
17.	After 16 years but within 17 years	...	...	—	—	—	1466.00	489.00	611.00	855.00	977.00	147.00
18.	After 17 years but within 18 years	...	...	—	—	—	1028.00	343.00	428.00	599.00	685.00	103.00
19.	After 18 years but within 19 years	...	...	—	—	—	541.00	180.00	225.00	315.00	360.00	54.00
20.	After 19 years but within 20 years	...	...	—	—	—	—	—	—	—	—	—